

EXHIBIT “J”

Fill in this information to identify the case:

Debtor 1 Blue Diamond Air Systems, Inc.
 Debtor 2 _____
 (Spouse, if filing) _____
 United States Bankruptcy Court Eastern District of New York
 Case number: 22-72698

FILED
 U.S. Bankruptcy Court
 Eastern District of New York
 5/30/2023
 Robert A. Gavin, Clerk

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Sheet Metal Workers' National Pension Fund</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? <u>Sheet Metal Workers' National Pension Fund</u> Name 3180 Fairview Park Dr., Suite 400 Falls Church, VA 22042 Contact phone <u>7037397048</u> Contact email <u>keddis@smwnbf.org</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) Name Contact phone _____ Contact email _____
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>26</u> Filed on <u>12/02/2022</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor:	0755
7. How much is the claim?	\$ 18285.07	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as healthcare information.</p> <p>Delinquent contributions owed to a multiemployer pension fund</p>	
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____	

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. <i>Check all that apply:</i>	<p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p> <p><input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____</p> <p><input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____</p> <p><input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____</p> <p><input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_) that applies \$ _____</p>	Amount entitled to priority
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* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

<p>The person completing this proof of claim must sign and date it. FRBP 9011(b).</p> <p>If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.</p> <p>A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.</p>	<p>Check the appropriate box:</p> <p><input checked="" type="checkbox"/> I am the creditor. <input type="checkbox"/> I am the creditor's attorney or authorized agent. <input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004. <input type="checkbox"/> I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.</p> <p>I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p> <p>I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.</p> <p>I declare under penalty of perjury that the foregoing is true and correct.</p> <p>Executed on date <u>5/30/2023</u> MM / DD / YYYY</p> <p><u>/s/ Kevin Eddis</u> _____ Signature</p> <p>Print the name of the person who is completing and signing this claim:</p> <table style="width: 100%;"> <tr> <td style="width: 40%;">Name</td> <td>Kevin Eddis</td> </tr> <tr> <td></td> <td>First name Middle name Last name</td> </tr> <tr> <td>Title</td> <td>Legal Specialist</td> </tr> <tr> <td>Company</td> <td>Sheet Metal Workers' National Pension Fund</td> </tr> <tr> <td>Address</td> <td> Identify the corporate servicer as the company if the authorized agent is a servicer 3180 Fairview Park Dr., Suite 400 _____ Number Street Falls Church, VA 22042 _____ City State ZIP Code </td> </tr> <tr> <td>Contact phone</td> <td>7037397048</td> </tr> <tr> <td>Email</td> <td>keddis@smwnbf.org</td> </tr> </table>	Name	Kevin Eddis		First name Middle name Last name	Title	Legal Specialist	Company	Sheet Metal Workers' National Pension Fund	Address	Identify the corporate servicer as the company if the authorized agent is a servicer 3180 Fairview Park Dr., Suite 400 _____ Number Street Falls Church, VA 22042 _____ City State ZIP Code	Contact phone	7037397048	Email	keddis@smwnbf.org
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In re Blue Diamond Air Systems, Inc.
Eastern District of New York, Case No. 8-22-72698

**ADDENDUM TO AMENDED PROOF OF CLAIM OF THE SHEET METAL
WORKERS' NATIONAL PENSION FUND**

1. Claimant's claims against the Debtor arise under Sections 502(a)(3), (g)(2), and 4219(c)(2) of the Employee Retirement Income Security Act of 1974 ("ERISA"), 29 U.S.C. §§ 1132(a)(3), (g)(2), and 1399(c)(2).

2. The Board of Trustees, Sheet Metal Workers' National Pension Fund is the collective name of the trustees of the Sheet Metal Workers' National Pension Fund established under 29 U.S.C. § 186(c)(5). The trustees are the "named fiduciary," plan "administrator" and "plan sponsor," within the meaning of 29 U.S.C. § 1102(a) 1002(16), and each is an individual "fiduciary," within the meaning of 29 U.S.C. § 1002(21), of a "multiemployer plan" and "employee pension benefit plan," within the meaning of 29 U.S.C. § 1002(37),(3), known as the Sheet Metal Workers' National Pension Fund. The trust, its trustees and plan are jointly or severally referenced as "NPF" in this Addendum. The Plan is administered at 3180 Fairview Park Dr., Suite 400, Falls Church, VA 22042.

3. NPF is also the authorized collections agent for the the International Training Institute for the Sheet Metal and Air Conditioning Industry, the National Energy Management Institute Committee for the Sheet Metal and Air Conditioning Industry, the Stabilization Agreement of the Sheet Metal Industry, and the Sheet Metal Occupational Health Institute Trust, (collectively known as the "National Benefit Funds" or "NBF.")

4. Board of Trustees, Sheet Metal Occupational Health Institute Trust ("SMOHIT") is collectively the name of the trustees of the Sheet Metal Occupational Health Institute Trust. SMOHIT is a jointly labor-management health and safety organization serving the sheet metal

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industry established under 29 U.S.C. § 186(c)(5). The trust and its trustees are individually and jointly referred to as “SMOHIT” in this Addendum. SMOHIT is administered at 3180 Fairview Park Dr, Suite 400, Falls Church, VA 22042.

5. Board of Trustees, National Energy Management Institute Committee (“NEMIC”) is the collective name of the trustees of the National Energy Management Institute Committee. NEMIC is a labor management committee established pursuant to the Labor Management Cooperation Act of 1978 and 29 U.S.C. § 186(c)(9) that is funded by contributions under various collective bargaining agreements. NEMIC is the principal source of funding for the National Energy Management Institute (“NEMI”), which is a District of Columbia nonprofit corporation whose directors are comprised of equal numbers of labor and management representatives. NEMIC and NEMI are jointly or severally referred to as “NEMIC” in this Addendum. NEMIC is administered at 3180 Fairview Park Dr., Suite 400 Arlington Boulevard, Fairfax, Virginia 22031.

6. Board of Trustees, International Training Institute of the Sheet Metal and Air Conditioning Industry (“ITI”) is the collective name of the trustees of the International Training Institute of the Sheet Metal and Air Conditioning Industry. ITI is an employee welfare benefit plan within the meaning of Section 3(2), (3) of ERISA, 29 U.S.C. §§ 1002(2), (3), and a multiemployer plan within the meaning of Section 3(37)(A) of ERISA, 29 U.S.C. § 1002(37)(A), established and maintained for the purpose of providing apprenticeship training and educational benefits to eligible employees. ITI is a jointly administered trust fund established pursuant to Section 302(c)(5) of the LMRA, 29 U.S.C. § 186(c)(5). The Trustees of ITI are “fiduciaries” within the meaning of Section 3(21)(A) of ERISA, 29 U.S.C. § 1002(21)(A). The trust, its Trustees and plan are individually and jointly referred to as “ITI” in this Addendum. ITI is administered at 3180 Fairview Park Dr., Suite 400, Falls Church, VA 22042.

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7. Board of Trustees, National Stabilization Agreement of the Sheet Metal Industry Trust Fund ("SASMI") is the collective name of the trustees of the National Stabilization Agreement of the Sheet Metal Industry Trust Fund. SASMI is an employee welfare benefit plan within the meaning of Section 3(2), (3) of ERISA, 29 U.S.C. § 1002(2), (3), and a multiemployer plan within the meaning of Section 3(37)(A) of ERISA, 29 U.S.C. § 1002(37)(A), established and maintained for the purpose of providing benefits to eligible employees. SASMI is a jointly administered trust fund established pursuant to Section 302(c)(5) of the LMRA, 29 U.S.C. § 186(c)(5). The trustees of SASMI are "fiduciaries" within the meaning of Section 3(21)(A) of ERISA, 29 U.S.C. § 1002(21)(A). The trust, its trustees and plan are individually or jointly referred to as "SASMI" in this Addendum. SASMI is administered at 3180 Fairview Park Dr., Suite 400, Falls Church, VA 22042.

8. NPF, ITI, SMOHIT, SASMI, and NEMIC are jointly or severally referenced as the "National Funds" in this Addendum.

9. Blue Diamond Air Systems, Inc. ("Blue Diamond") employed employees represented for purposes of collective bargaining by the International Association of Sheet Metal, Air, Rail and Transportation Workers f/k/a Sheet Metal Workers' International Association and one of its affiliated Local Unions which is a labor organization representing employees in an industry affecting interstate commerce and are jointly or severally referenced as "Unions" in this Addendum.

10. At all times relevant, the Debtor was party to or agreed to abide by the terms and conditions of collective bargaining agreements with the Union (such agreements referred to singly or jointly as "Labor Contracts").

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11. The Debtor also signed or agreed to abide by the terms of the agreements and declarations of trust of the National Funds (singly or jointly, "Trust Agreements"), made between certain employers and employee representatives in an industry affecting interstate commerce to promote stable and peaceful labor relations.

12. Under the Labor Contracts, Trust Agreements, rules and regulations adopted by the Funds and applicable law, the Debtor agreed:

(a) To make full and timely payment on a monthly basis to the Funds, as required by the Labor Contracts, Trust Agreement and rules and regulations; and

(b) To pay liquidated damages, late charges, interest, and all costs of litigation, including attorneys' fees, expended by the Funds to collect any amounts due as a consequence of the Company's failure to comply with its contractual and statutory obligations described in Subparagraph (a).

13. Article V, Section 3 of the governing Trust Document and Section V of NPF's Procedures for the Collection of Contributions both provide that the Funds may audit a contributing employer for the purposes of assuring the accuracy of reports and ensuring that such employer has remitted the appropriate amount of contributions to the Funds. The Funds have conducted a payroll audit for the period of 2018 through 2021 and, as shown on the following page, the Debtor was found to owe \$18,285.07.

11 U.S.C. § 507(a)(5) Priority Claim for Delinquent Contributions

14. Claimant is currently pursuing further auditing of the Debtor for periods after 2021 through the close of the Debtor's business via a Rule 2004 examination. It is believed that some

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of the amounts that may become due under this review will be subject to priority pursuant to 11

U.S.C. §507(a)(5).

Employer #	132677 & 020755
Local Union	28
Interest	0.0233%

Contribution Month	Due Date	Amount Due	Amount Paid	Interest as of Petition Date	Damages
Jan-18	2/20/2018	\$ 321.00	\$	154.45	\$ 32.10
Feb-18	3/20/2018	\$ 332.70	\$	156.88	\$ 33.27
Mar-18	4/20/2018	\$ (1,245.21)	\$	-	\$ -
Apr-18	5/20/2018	\$ 56.29	\$	25.37	\$ 5.63
May-18	6/20/2018	\$ 634.87	\$	279.56	\$ 63.49
Jun-18	7/20/2018	\$ 828.01	\$	356.30	\$ 82.80
Jul-18	8/20/2018	\$ 36.55	\$	48.53	\$ 11.56
Aug-18	9/20/2018	\$ (625.73)	\$	-	\$ -
Sep-18	10/20/2018	\$ 222.86	\$	89.14	\$ 22.29
Oct-18	11/20/2018	\$ 240.32	\$	93.71	\$ 24.03
Nov-18	12/20/2018	\$ 405.58	\$	154.22	\$ 40.56
Dec-18	1/20/2019	\$ 519.04	\$	192.21	\$ 51.90
Jan-19	2/20/2019	\$ 593.36	\$	213.89	\$ 59.34
Feb-19	3/20/2019	\$ 129.60	\$	45.57	\$ 12.96
Mar-19	4/20/2019	\$ 30.27	\$	10.35	\$ 3.03
May-19	6/20/2019	\$ 125.44	\$	40.51	\$ 12.54
Jul-19	8/20/2019	\$ 449.53	\$	136.80	\$ 44.95
Aug-19	9/20/2019	\$ 383.16	\$	113.01	\$ 38.32
Sep-19	10/20/2019	\$ 1,588.75	\$	454.26	\$ 158.88
Oct-19	11/20/2019	\$ 52.08	\$	14.41	\$ 5.21
Nov-19	12/20/2019	\$ 159.36	\$	42.67	\$ 15.94
Dec-19	1/20/2020	\$ 680.80	\$	176.10	\$ 68.08
Mar-20	4/20/2020	\$ 86.80	\$	20.16	\$ 8.68
Apr-20	5/20/2020	\$ 68.15	\$	15.25	\$ 6.82
Jul-20	8/20/2020	\$ 191.92	\$	37.96	\$ 19.19
Sep-20	10/20/2020	\$ 158.00	\$	28.58	\$ 15.80
Oct-20	11/20/2020	\$ 17.36	\$	2.99	\$ 1.74
Jan-21	2/20/2021	\$ 450.80	\$	66.51	\$ 45.08
Feb-21	3/20/2021	\$ 297.00	\$	41.60	\$ 29.70
Mar-21	4/20/2021	\$ 475.20	\$	62.67	\$ 47.52
Apr-21	5/20/2021	\$ (123.14)	\$	-	\$ -
May-21	6/20/2021	\$ 158.40	\$	18.36	\$ 15.84
Jun-21	7/20/2021	\$ 256.72	\$	29.64	\$ 27.41
Jul-21	8/20/2021	\$ 1,448.82	\$	145.13	\$ 144.88
Aug-21	9/20/2021	\$ 485.53	\$	44.80	\$ 48.55
Sep-21	10/20/2021	\$ (166.34)	\$	-	\$ -
Oct-21	11/20/2021	\$ (90.64)	\$	-	\$ -
Nov-21	12/20/2021	\$ (96.70)	\$	-	\$ -
Dec-21	1/20/2022	\$ 281.74	\$	17.64	\$ 28.61
Total by Type:		\$ 9,818.25	\$	3,329.23	

Total Contributions:	\$ 9,818.25
Total Estimated Interest:	\$ 3,329.23
Liquidated Damages:	\$ 981.83
Post-Petition Interest as of 5/26/23:	\$ 875.77
Cost of Audit:	\$ 3,280.00
Balance Due:	\$ 18,285.07